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Agenda item 8
Adoption of the report of the Committee on its forty-sixth session

Draft report

Rapporteur: Mr. Valery **Zhdanovich** (Belarus)

Addendum

Proposed strategic framework for the period 2008-2009

(Item 3 (b))

Programme 25
Internal oversight

1. At its 9th meeting, on 22 August 2006, the Committee for Programme and Coordination considered programme 25, Internal oversight, of the proposed biennial programme plan (A/61/6 (Prog. 25)).

2. The representative of the Secretary-General introduced the programme and responded to queries raised during the Committee's consideration of the programme.

Discussion

3. It was noted that internal oversight offers an opportunity to improve the efficiency and effectiveness of the Organization. The view was expressed that promoting a culture of change was a challenging and demanding task to which the Office of Internal Oversight Services can make a significant contribution. At the same time, it was noted that that Office should not be a substitute for the responsibilities of management relating to change management issues, and should focus primarily on its core functions, namely, audit, monitoring, evaluation and investigation. It was also noted that the overall orientation of the programme would need to be adjusted to be fully in line with the mandate of the programme as reflected in General Assembly resolution 48/218 B of 29 July 1994 and in subsequent resolutions.

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4. The view was expressed that Member States need information to carry out the shared role of oversight, and while more reports were not needed, Member States required more relevant and better quality reports. In particular, it was emphasized that audit reports should be issued promptly, as they lose value over time. The view was expressed that the objective formulated under subprogramme 1 does not cover the extent of the activities to be carried out. Appreciation and encouragement was expressed for coordination and dialogue with other oversight partners, including the Board of Auditors and the Joint Inspection Unit. The importance of follow-up to recommendations of the Office of Internal Oversight Services was emphasized, and support was expressed for expected accomplishment (c) under subprogramme 1, but it was noted that the indicators of achievement did not adequately reflect the ambitious accomplishment and should be revised to cover qualitative as well as quantitative aspects. Further, under the same expected accomplishment, the view was expressed on the importance of measuring the level of efficiency in the implementation of programmes, including those calling for mainstreaming of a gender perspective and related indicators of achievement. Regarding expected accomplishment (a) under subprogramme 1, it was noted that it focused on the provision of reports to programme managers, and did not reference the provision of reports to legislative bodies.

5. With regard to subprogramme 2, it was noted that the objective for 2008-2009 had been changed, and as a result the emphasis had been shifted regarding the work to be done to strengthen and implement Secretariat programmes. It was noted that expected accomplishments and indicators of achievement under that subprogramme should reflect the work of the Office of Internal Oversight Services in strengthening the self-evaluation capacity of the Organization. Support was expressed for the establishment of a web-based, user-friendly facility for the central deposit of evaluations and evaluative methodologies available to all staff. The view was expressed that expected accomplishment (a) and the related indicator of achievement was too broad and vague, and clarification was needed as to measurement and strategies for implementation.

6. Under subprogramme 3, it was noted that the objective for 2008-2009 had been changed, resulting in a shift in emphasis in the work to be carried out. Further, the view was expressed that a better objective had been formulated for the period 2006-2007. The view was expressed that preventive measures in relation to investigations should be reflected in the strategic framework, and the expected accomplishments should incorporate that aspect.

Conclusions and recommendations

7. **The Committee recommended that the General Assembly approve the programme narrative of programme 25, Internal oversight, of the proposed biennial programme plan, subject to the following modifications:**

Overall orientation

Paragraph 25.1

After the first sentence, insert the sentence "The mandate for the programme derives from the responsibility of the Secretary-General as the Chief Administrative Officer of the United Nations, entrusted to him under Article 97 of the Charter of the United Nations."

Subprogramme 1
Internal audit

Expected accomplishments of the Secretariat

Expected accomplishment (a), after the word "managers", add the words "and legislative bodies".

Indicators of achievement

In indicator of achievement (a) (i), after the words "programme managers", add the words "and Member States".

Subprogramme 3
Investigations

Objective of the Organization

Replace the objective as follows: "To ensure through investigations compliance with regulations and rules of the United Nations and to minimize the occurrence of fraud, violations of regulations and rules of the United Nations, mismanagement, misconduct, waste of resources and abuse of authority."

Indicators of achievement

In the indicator of achievement, after the word "accepted", add the words "and implemented".